

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN # 550526580
DEPT/AGENCY:
State of West Virginia
Comptroller Office
2101 Washington St. East, Bldg. 17
Charleston, WV 25305

DATE: October 24, 2019
FILING REF: The preceding
Agreement was dated
January 9, 2019

SECTION I: ALLOCATED COSTS

The central service costs listed in the Exhibit A are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal years ending June 30, 2018, June 30, 2019 and June 30, 2020 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. State Building Commission
2. Information Services and Communications
3. Travel Management Office
4. Investment Management Board
5. Board of Treasury Investment

DEPT/AGENCY: State of West Virginia
DATE: October 24, 2019

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Uniform Guidance 2 CFR 200. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by Uniform Guidance 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in Uniform Guidance 2 CFR 200 and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.

ACCEPTANCE

BY THE DEPT/AGENCY:
State of West Virginia

(DEPT/AGENCY)

(SIGNATURE)

(NAME)

(TITLE)

DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

October 24, 2019

(DATE) 6432

Pamela Page

HHS REPRESENTATIVE

(214) 767-6505

Telephone

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=P5C,
ou=People, 0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2019.10.28 09:47:27 -0400'

**State of West Virginia
FY 2018 Fixed Cost by Department**

Central Service Departments EQUIPMENT DEPREC	0100 GOV'S OFFICE	0214 SURPLUS PROPERTY	0215 ADMIN TRAVEL MGMT	0224 COMM HANDICAPPED	0218 BRD OF RISK/INSURANCE	0203 RETIRE/PENSION BDS	0210 INFO SERVICES	0211 BUILDING COMMISSION
GENERAL SVCS SUPPORT	0	0	0	0	0	0	0	0
PEIA	755	278	14	0	0	0	352	0
PERS	6,787	1,594	235	0	358	0	3,989	1,623
AUDITOR'S OFFICE	368	1,860	2,342	0	3,394	0	36,608	14,523
ETHICS COMMISSION	13,203	0	4,010	21	(9,390)	737,351	4,710	(19,573)
FINANCE DIVISION	5,756	0	0	1,886	1,886	1,886	0	1,886
PURCHASING DIVISION	(2,488)	1,277	801	4	2,457	149,367	35,163	6,426
SECRETARY'S OFFICE	0	16,260	0	0	0	0	0	0
LEGISLATIVE AUDITOR	4,723	0	24,842	0	35,284	0	372,746	145,640
TREASURER'S OFFICE	0	1,806	0	0	0	0	0	0
GRIEVANCE BOARD	0	0	3,862	16	2,415	719,355	16,113	16,330
PROTECTIVE SVCS DIV	0	0	0	0	0	0	(763)	0
REVENUE ADMIN	0	77,564	2,129	0	0	0	78,614	0
STATE BUDGET OFFICE	554	130	0	0	0	0	0	0
PERSONNEL	(229)	167	(47)	0	282	0	3,008	1,182
ERP OVERHEAD	11,920	2,692	6,190	74	(88)	0	3,922	1,607
Total Fixed	41,349	103,803	44,574	2,001	41,376	1,122,737	26,712	28,907
						2,730,696	581,174	198,551

**State of West Virginia
FY 2018 Fixed Cost by Department**

0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	0228 PROSECUTING ATTY INST	0230 CHIP	0233 REAL ESTATE DIVISION	0303 BANKING	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY
0	0	0	0	0	0	0	0	0	0
0	395	28	(50)	144	379	446	821	65	0
0	4,129	117	(943)	1,301	3,411	3,760	7,533	1,486	485
7	67,691	1,674	(30,625)	800	(3,226)	(3,835)	(2,684)	13,258	4,091
1,886	0	0	1,886	0	0	5,656	3,771	(2,644)	(539)
1	15,800	1,880	(498)	229	1,927	454	2,819	2,441	0
0	0	0	(548)	0	0	0	1,821	(122)	0
0	44,950	291	(12,430)	13,302	0	0	0	0	1,573
0	0	0	0	0	0	0	0	0	0
7	66,805	1,483	(35,818)	1,081	1,374	2,008	1,130	3,238	(250)
0	0	0	0	0	0	0	0	(2,163)	(1,424)
0	0	0	0	0	0	0	0	10,599	0
0	0	0	0	0	0	0	0	0	0
0	353	6	(90)	108	276	298	620	1,078	323
0	0	(24)	(39)	137	373	445	805	1,470	(185)
16	114,690	2,800	2,079	1,796	6,264	4,987	6,346	15,165	2,684
1,917	314,813	8,255	(77,076)	18,898	10,778	14,219	22,982	43,871	6,758

**State of West Virginia
FY 2018 Fixed Cost by Department**

DEVELOPMENT OFC	0307	0308 LABOR	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MINER'S HEALTH	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH	0327/330 WORKFORCE	0402 EDUCATION
0	0	0	0	0	0	0	0	0	0	0
272	118	274	1,270	0	0	0	0	0	742	515
1,277	1,327	10,826	11,899	1,833	0	37	170	0	5,190	8,112
11,676	11,703	97,416	105,844	15,770	1,833	394	1,490	0	44,649	73,732
421	4,901	59,124	13,563	(5,168)	1,886	379	(79)	42	42,032	41,803
1,886	1,886	3,771	7,540	1,886	1,886	1,886	1,886	3,771	3,771	3,771
10,641	3,769	60,486	74,343	2,219	81	81	1,660	64	59,765	84,605
8,797	1,821	96,648	186,700	3,211	0	0	0	0	3,518	(1,044)
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
3,315	8,496	250,340	52,521	94	0	383	353	242	48,720	129,134
1,400	(2,231)	8,983	(31,532)	(2,136)	0	0	0	0	44,019	44,019
44,140	19,284	44,605	204,666	0	0	0	0	0	2,755	3,417
0	0	0	0	0	0	0	0	0	120,139	83,226
955	948	7,959	8,617	1,270	0	0	0	0	0	0
1,257	1,310	10,693	11,766	1,828	1,270	34	120	0	3,592	6,041
13,762	19,595	469,417	131,729	8,415	(4)	(4)	164	0	(1,733)	(2,392)
99,799	72,917	1,120,542	780,926	29,222	8,415	722	1,634	1,097	96,632	121,250
						3,912	7,398	5,216	429,772	596,189

**State of West Virginia
FY 2018 Fixed Cost by Department**

0403 SCHOOL FT DEAF & BLIND	0431/9 EDUCATION & THE ARTS	CULTURE/HISTOR Y	0440-95 HEPC	0505 BARBERS	0507 HLTH CARE AUTHORITY	0508 SENIOR SERVICES	0509 HOSPITAL FINANCE AUTH	0510 HUMAN RIGHTS COMM	0506/0511 DHHR
0	0	0	0	0	0	0	0	0	0
2,376	39	0	0	0	0	0	0	0	1,982
20,802	2,292	1,752	159,046	118	556	500	15	371	84,335
(13,375)	20,953	16,191	1,398,932	1,051	4,775	4,638	146	3,367	771,724
0	(6,149)	(15,127)	(1,918,058)	(895)	(813)	627	62	354	223,636
1,438	5,656	7,540	45,280	1,866	5,656	1,886	1,886	1,886	18,864
9,222	3,117	3,383	134,682	84	1,652	3,936	13	1,742	422,167
0	605	14,144	848	0	10,195	(971)	0	0	163,699
0	0	0	0	0	0	0	0	0	0
(1,742)	80,718	0	(350,694)	0	(158,663)	0	0	0	36,501
4,204	5,847	3,299	21,838	318	126	3,538	56	685	454,790
0	0	0	224,560	0	0	30,795	0	0	386,095
0	6,587	0	0	0	0	0	0	0	314,866
1,683	0	0	0	0	0	0	0	0	0
(791)	1,721	1,331	113,520	84	382	380	12	275	63,422
8,941	657	1,722	(52,260)	(39)	550	486	0	355	83,399
32,758	25,713	15,097	1,349,491	1,326	3,444	9,648	142	2,870	1,558,918
	147,756	49,332	1,127,185	3,933	(132,140)	55,463	2,332	11,905	4,594,398

**State of West Virginia
FY 2018 Fixed Cost by Department**

0619 FIRE COMM	0620 CRIM JUST	0621 JUV SERVICES	07XX TAX/REVENUE	0704 INSURANCE COMM	0708 ABC ADMIN	TRANSPORTATION	08XX BRDS/COMMISSIO	NS 0932 REHAB SVCS	09XX AGRICULTURE	1400
0	0	0	0	0	0	0	0	0	0	0
728	608	8,862	802	398	0	1,736	0	0	0	0
6,667	5,884	83,554	8,941	3,937	1,106	88,596	5,267	8,238	4,886	4,886
(2,137)	9,735	29,171	80,128	34,576	9,971	810,319	47,434	74,384	45,032	(2,068)
1,886	0	0	(564,414)	161,307	1,500	(3,055,358)	(8,845)	214,661	1,886	1,886
1,818	4,315	4,226	5,656	9,427	1,886	9,427	71,697	1,886	10,496	10,496
0	4,182	(1,884)	(57,697)	49,779	2,364	91,271	14,562	72,693	14,922	14,922
0	0	0	41,706	11,098	3,632	17,241	20,987	7,162	0	0
242,154	0	(246,629)	(326,780)	0	0	1,136,244	80,718	0	(324,089)	(324,089)
866	10,100	9,812	(601,847)	150,508	3,176	263,037	10,688	224,015	31,429	31,429
1,376	5,555	(23,352)	2,636	7,694	1,363	283,234	2,780	7,603	0	0
0	0	0	125,788	64,352	0	279,242	1,003	21,419	0	0
0	0	0	844,461	0	0	0	0	0	0	0
548	488	6,924	6,534	2,800	815	66,594	3,873	6,080	3,705	3,705
712	590	8,678	8,275	3,896	1,080	80,794	3,637	8,129	(1,375)	(1,375)
5,055	18,948	46,091	41,913	408,913	11,887	810,810	45,601	433,738	75,507	75,507
259,673	60,405	(74,557)	(383,898)	908,685	38,770	883,187	299,409	1,080,140	(139,669)	(139,669)

**State of West Virginia
FY 2018 Fixed Cost by Department**

1500 ATTY GEN'L	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE	2200 DELEGATES	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Summary Total
0	0	0	0	0	0	0	0	0
2,914	857	0	585	671	1,449	20,295	0	9,495
26,987	8,097	0	4,951	5,957	12,525	183,574	445,107	980,272
4,671	(1,503)	28	(2,518)	(2,472)	(4,204)	26,473	3,716,682	8,550,181
0	0	1,886	0	0	0	0	709	(4,385,285)
2,692	1,755	6	1,463	1,183	2,873	12,315	313,313	586,805
(8,323)	6,854	0	(971)	0	0	0	13,946	1,382,855
0	0	0	0	0	0	0	(36,925)	620,513
(135,886)	0	0	0	(48,459)	0	0	0	640,885
4,504	640	28	(965)	(2,690)	(2,062)	161,436	1,236,105	1,857,112
0	0	0	0	0	0	38,894	659	1,889,795
0	0	0	0	0	0	0	242,372	1,266,023
0	0	0	0	0	0	0	0	1,578,788
2,222	670	0	396	486	1,008	15,031	296,442	844,461
(806)	(214)	0	(210)	(210)	(503)	(6,072)	0	691,925
16,548	4,046	42	3,598	4,567	7,191	146,461	0	214,860
(84,477)	21,202	1,990	6,339	(40,967)	18,277	598,407	1,318	7,613,370
							6,229,728	24,342,055